SESSION 1 A: EDUCATE

Understanding the principles underpinning a green & inclusive economy and their consequences for disclosure

Anne Louise Koefoed
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Our vision: global impact for a safe and sustainable future

- Low carbon energy
- Short-term cost efficiency
- Complexity and lack of global governance
- Efficient and fast
- Reliable and affordable energy
- Long-term competitiveness
- Trust and transparency
- Safe
Our purpose: To safeguard life, property and the environment

- We classify, certify, verify and test against regulatory requirements, standards and recommended practices
- We develop new rules, standards and recommended practices
- We qualify new technologies and operational concepts
- We give expert advice on technology, efficiency, performance, risk management and new opportunities offered by digitalization and data management
Global reach – local competence

- 150+ years
- 100+ countries
- 100,000+ customers
- 13,000+ employees

100,000+ countries

13,000+ employees
The World in 2030: Where are we headed?
One plan – One planet

1. No Poverty
2. No Hunger
3. Good Health
4. Quality Education
5. Gender Equality
6. Clean Water and Sanitation
7. Renewable Energy
8. Good Jobs and Economic Growth
9. Innovation and Infrastructure
10. Reduced Inequalities
11. Sustainable Cities and Communities
12. Responsible Consumption
13. Climate Action
14. Life Below Water
15. Life on Land
16. Peace and Justice
17. Partnerships for the Goals

The Global Goals
For Sustainable Development
## Our 2030 Forecast

<table>
<thead>
<tr>
<th>1. No poverty</th>
<th>ROW</th>
<th>BR/SE</th>
<th>CH/NA</th>
<th>OECD</th>
<th>USA</th>
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<td>2. Zero hunger</td>
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<td>3. Good health and well-being</td>
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<td>4. Quality education</td>
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<td>5. Gender equality</td>
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<td>6. Clean water and sanitation</td>
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<td>7. Affordable and clean energy</td>
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<td>8. Decent work and economic growth</td>
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<td>9. Industry, innovation and infrastructure</td>
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<td>10. Reduced inequality</td>
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<td>15. Life on land</td>
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<td>16. Peace, justice and strong institutions</td>
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<td>17. Partnerships for the goals</td>
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*Not enough data to assess*
REALIZING TOMORROW’S VALUE

The emergence of a new business practice
INSIGHT 1
Decision making and strategy without considering multiple capitals is not robust
INSIGHT 2
Unstoppable drivers push for a new business practice

- Advances in science and knowledge
- Tightening regulation
- The redefinition of what ‘progress’ means
- Investor appetite for sustainability
- The digital revolution driving transparency
- Sustainability-driven innovation
INSIGHT 3
Business value and corporate performance is being radically redefined
INSIGHT 4
Realizing tomorrow’s value requires entirely new management approaches

1. Establish context, goal and scope
2. Map and measure impacts/dependencies
3. Value impacts/dependencies
4. Assess current and future changes and risks
5. Identify, decide and implement initiatives and actions
6. Embed in core business
INSIGHT 5
A forward looking orientation will create robust businesses ‘fit for the future’
IMPLICATIONS FOR DISCLOSURE

- Action & Transformation
- Capitals & Contributions
- Forward looking & Future-facing
- External threshold & Science specific
- Context specific
- Connected
THANK YOU FOR YOUR ATTENTION

CHECK OUT DNVGL SUSTAINABILITY INSIGHTS!

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Download our sustainability insights:
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SAFER, SMARTER, GREENER